

# topical index/sujets choisis — 1977

62

## Accounting

### FINANCIAL ACCOUNTING

**Current Value Accounting — A Comparison of Positions.**  
September-October, pp. 53-60.

**Earnings Forecasts and the Management Accountant.**  
Frank C. Casey, May-June, pp. 42-45.

**Implementation and Effects of FASB Statement No. 13.**  
M. L. Erickson, March-April, pp. 51-53.

### GENERAL ACCOUNTING

**The Accounting Profession and Social Responsibilities.**  
J. D. Blazouske, May-June, pp. 4-8.

### MANAGEMENT ACCOUNTING

**An Additional Dimension to Cost Analysis: Freehand Regression.**

Gordon S. May and James P. Bedingfield, November-December, pp. 38-41.

**The Analysis of Factory Overhead Variances (under conditions of general and specific price-level changes).**

Arthur H. Adelberg and Ralph S. Polimeni, November-December, pp. 28-31.

**Capital Budgeting with Realized Terminal Values.**

D. J. Puglisi and L. W. Chadwick, May-June, pp. 13-17.

**The Cost Accounting Standards Board.**

F. C. Casey, July-August, pp. 47-50.

**A Decision Maker's Perspective on How the Accounting System Can Meet User Needs.**

Herbert A. Pakrul, September-October, pp. 12-19.

**An Effective Raw Materials Inventory System.**

Lal C. Jagetia, July-August, pp. 19-24.

**A Forecasting Approach to the Revision of Standard Costs.**

Arnold Barkman and George Bodnar, May-June, pp. 22-25.

**Linear Programming and Budgeting.**

A. W. Richardson, March-April, pp. 33-36.

**Management Accounting in the Public Sector — A Panel.**  
Stuart Mensforth, George McIntyre and D. C. Roland,  
September-October, pp. 25-36.

**A Note on Capital Cost Allowances and Replacement Costs Under Inflation.**

O. Yul Kwon, July-August, pp. 35-37.

**The Product Costing Role of Committed and Discretionary Fixed Overhead Costs.**

D. Jacque Grinnell, March-April, pp. 20-24.

**The Science of Management Accounting.**

John W. Buckley, September-October, pp. 4-9.

**A Survey of Capital Budgeting Techniques Used in Canadian Companies.**

Helen Baumgartner and V. Bruce Irvine, January-February, pp. 51-54.

**Using the Return on Investment Criterion With Leased Assets.**

Gary P. Spraakman, January-February, pp. 18-22.

**Zero-Base Budgeting: A Comparison With Traditional Budgeting.**

Harper A. Roehm and Joseph F. Castellano, November-December, pp. 4-7.

**Zero-Base Budgeting: What It Takes to Be Successful.**

Kevin W. Tourangeau, November-December, pp. 8-12.

## Economics

**Balance of Payments Developments.**

S. O. Kjellberg, March-April, pp. 49-50.

**FIRA and the Exodus of Direct Investment from Canada.**

Maxime A. Crener and Alfred R. Kahl, November-December, pp. 24-26.

**Future Effects of the Anti-Inflation Program — A Panel.**

David Dodge, Peter Martin and Thomas Courchene, September-October, pp. 38-49.

**Macroeconomics 2: A Simple Aggregate Demand Model With a Monetary Sector.**

Stephen Lofthouse, January-February, pp. 34-43.

**Macroeconomics 3: The Monetarist Approach.**

Stephen Lofthouse, March-April, pp. 37-44.

**Macroeconomics 4: Inflation.**

Stephen Lofthouse, May-June, pp. 30-34.

**Macroeconomics 5: Inflation.**

Stephen Lofthouse, July-August, pp. 28-34.

**A New Element of Uncertainty.**

S. O. Kjellberg, January-February, pp. 49-50.

**The Outlook in Western Europe.**

S. O. Kjellberg, July-August, pp. 44-46.

**The Politics of Small Business.**

John F. Bulloch, July-August, pp. 4-8.

**A Question of Confidence.**

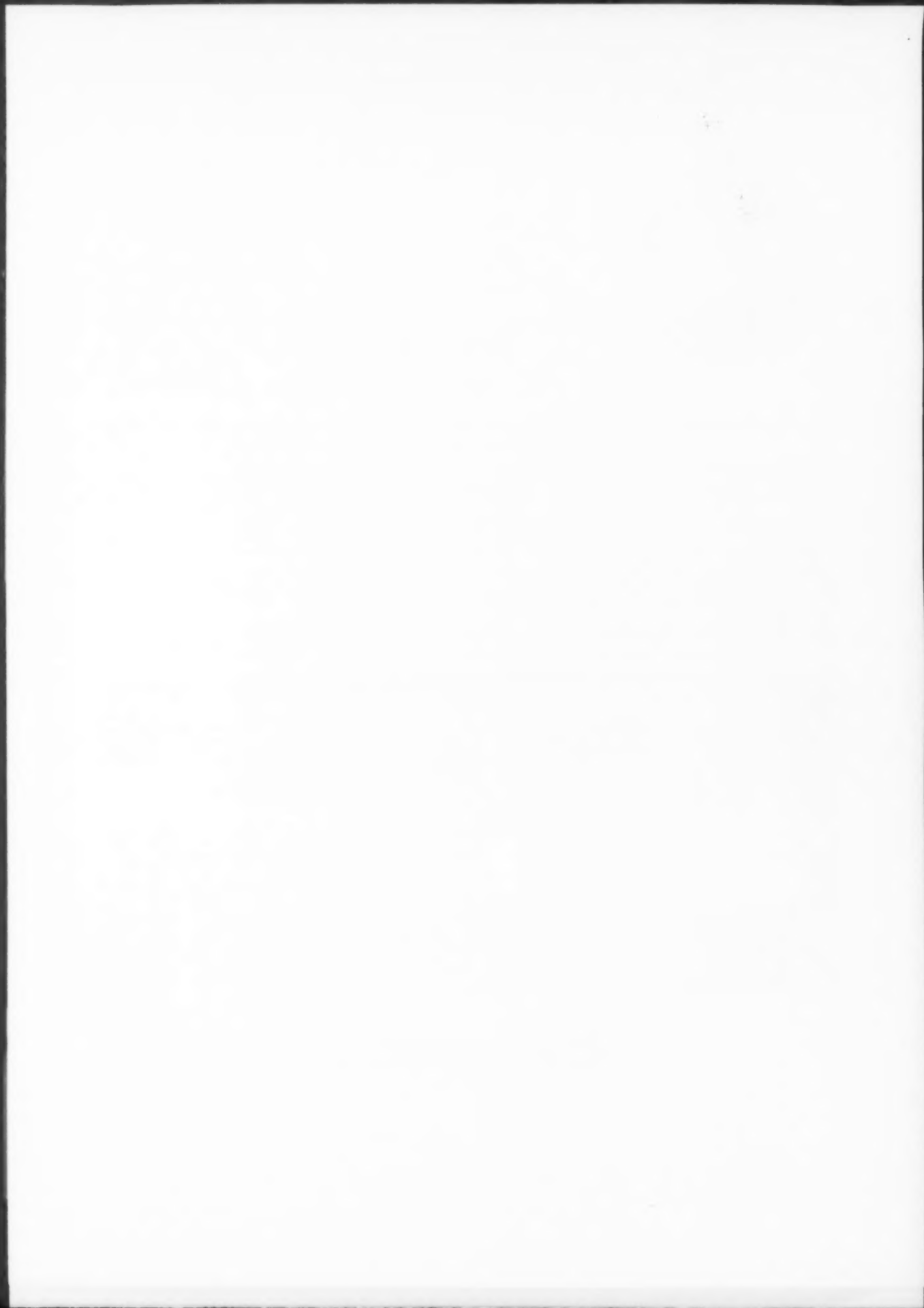
S. O. Kjellberg, November-December, pp. 50-51.

**Unemployment Here to Stay.**

S. O. Kjellberg, May-June, pp. 40-41.

**The U.S. Recovery in International Perspective.**

S. O. Kjellberg, September-October, pp. 51-52.



## Management

### **Business Ethics in the Private Enterprise System.**

Harold M. Griffith, May-June, pp. 18-21.

### **Chartered Banks and the Rights Offerings.**

Cecil R. Dipchand, January-February, pp. 12-17.

### **Computer-Assisted Financial Planning for the Small Business.**

C. J. Kurtz, November-December, pp. 42-44.

### **A Computer-Based Planning Model for the Economic Evaluation of Proposed Investments in New Bank Branch Sites.**

Josefino F. Ligaya, January-February, pp. 30-33.

### **Corporate Financing and Liquidity.**

K. A. Biggs, September-October, pp. 20-24.

### **Financial Planning Simulation Models: Evolution and Prospects.**

Joseph W. Wilkinson, July-August, pp. 13-18.

### **Is Inflation Accounting Really the Answer?**

K. A. Biggs, March-April, pp. 4-5.

### **Is Your Plant a Likely Candidate for a Teamwork Effort to Improve Productivity and Profit? Self-Testing Checklists.**

Robert C. Scott, January-February, pp. 44-45.

### **Liquidity, Inflation and Vanishing Corporate Profits.**

Gordon R. Sharwood, March-April, pp. 6-17.

### **Making the Best of It - How to Improve Your Use of Time.**

H. B. Hobby, July-August, pp. 38-41.

### **The Management of Decision-Oriented Research: An Operational Framework.**

J. R. Brent Ritchie and Pierre Filiatrault, November-December, pp. 16-23.

### **Planning, Control and Performance Evaluation Systems in International Operations.**

George M. Scott, January-February, pp. 4-9.

### **Simulating Managerial Thought.**

Hugh J. Watson, Michael S. Parks and Ted F. Anthony, March-April, pp. 29-32.

## Taxation

### **Amalgamations.**

R. I. Cowan, March-April, pp. 45-48.

### **Amalgamations - Shareholders and Investors.**

R. C. Macdonald, January-February, pp. 46-48.

### **Amended Federal Budget Resolution.**

R. C. Macdonald, July-August, pp. 42-43.

### **Loss Carryforward Rollovers.**

R. Treharne, November-December, pp. 45-47.

### **Tax Reform - 1977 Version.**

J. Brian Ellis, May-June, pp. 36-39.

## Comptabilité

### **COMPTABILITE FINANCIERE**

Comptabilité à la valeur actuelle: une comparaison de la position de l'ICCA et de la SMC.

novembre-décembre, pp. 52-60.

### **La Déclaration No. 13 du FASB: sa mise en application et ses effets.**

M. L. Erickson, mars-avril, pp. 54-56.

### **Les prédictions financières et le comptable en management.**

Frank C. Casey, mai-juin, pp. 46-50.

### **COMPTABILITE GENERALE**

### **L'association professionnelle et la responsabilité sociale (résumé).**

J. D. Blazouske, mai-juin, pp. 9-12.

### **Le Congrès national 1977.**

septembre-octobre, pp. 10-11.

### **COMPTABILITE EN MANAGEMENT**

### **Aide à la décision par la méthode du point-mort probabilisé.**

Maxime Crener, mai-juin, pp. 26-29.

### **Aperçu des différentes méthodes de préparation des budgets d'investissements employées dans les compagnies canadiennes.**

Helen Baumgartner et V. Bruce Irvine, janvier-février, pp. 56-60.

### **Le CASB.**

Frank C. Casey, juillet-août, pp. 52-56.

### **Etude de la nature de l'indexation et du calcul des gains ou des pertes attribuables à l'évolution du niveau général des prix.**

Léo-Paul Lauzon et Michel Bernard, janvier-février, pp. 23-29.

### **La rentabilité de l'investissement (RI) permet-elle de mesurer globalement le rendement de l'entreprise moderne? Peut-on l'améliorer?**

Armand St-Pierre, juillet-août, pp. 25-27.

## Economique

### **L'avenir de la petite entreprise (résumé).**

John F. Bulloch, juillet-août, pp. 9-11.

### **Les infrastructures et les investissements collectifs et l'entreprise.**

Faouzi Rassi, novembre-décembre, pp. 32-35.

## Management

### **Liquidité, inflation et effacement des profits (résumé).**

Gordon R. Sharwood, mars-avril, pp. 18-19.

### **Peut-on former des entrepreneurs? L'expérience de l'Université Laval.**

John V. Petrof, mars-avril, pp. 26-28.

### **Les techniques de planification et de contrôle, et l'évaluation du rendement dans les opérations internationales (résumé).**

George M. Scott, janvier-février, pp. 10-11.

